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**From:**

**Sent:** Wednesday, June 23, 2010 1:18:06 PM

**To:**

**Cc:**

**Subject:** Section 6161 question

You asked whether we are aware of any proposed or potential guidance concerning the application of section 6161(a)(1). The IRM is currently being updated, and hopefully will include further examples of what constitutes "undue hardship." In fact, your specific question was sent on to the people responsible for drafting the examples. Unfortunately, in the interim, the only guidance that is currently available interpreting the undue hardship requirement is the information provided in the section 6161 regulations.

Please feel free to contact me if you have any additional questions.

Best,